

**IN THE UNITED STATES DISTRICT COURT**  
**FOR THE EASTERN DISTRICT OF TENNESSEE**  
**AT KNOXVILLE**

UNITED STATES OF AMERICA and,	)	
VELVET COLE, Revenue Agent of	)	
THE INTERNAL REVENUE SERVICE,	)	
	)	
Petitioners,	)	CIV. NO. 3:07-cv-56
	)	Phillips
v.	)	
	)	
JOSEPH A. BUAIZ, JR.,	)	
	)	
Respondent.	)	

**MEMORANDUM AND ORDER**

This matter is before the undersigned pursuant to 28 U.S.C. § 636(b), the Rules of this Court, and by Order [Doc. 14] of Honorable Thomas W. Phillips, United States Judge, for disposition of the petitioners' motion to enforce IRS Summons [Doc. 12].

Pursuant to the power of this Court under 26 U.S.C. §§ 7402(a) and (b) to enter orders necessary or appropriate for the enforcement of internal revenue laws, and, from the record and representations of the parties, the Court hereby **FINDS**:

(1) that on June 27, 2007, respondent Joseph A. Buaiz, Jr., appeared representing himself *pro se* before the undersigned in response to the Court's orders to show cause [Docs. 2 and 6] as to why he should not be required to comply with the IRS summons served upon him on June 7, 2006;

(2) that prior to the parties' appearance before the Court on June 27, 2007, the parties were unable to resolve issues regarding the respondent's obligation to provide petitioner Velvet Cole with information demanded in the summons;

(3) that the petitioners have established a *prima facie* case for judicial enforcement of the administrative summons of the Internal Revenue Service herein;

(4) that the respondent was afforded an opportunity to show any cause he might have as to why such summons should not be enforced by the Court;

(5) that the respondent has not shown any just cause; and

(6) that the respondent will testify and produce books, records, and other documents demanded in the summons.

Accordingly, it is **HEREBY ORDERED**<sup>1</sup> that the administrative summons of the Internal Revenue Service be **ENFORCED**. The respondent will fully comply with the IRS summons on or before July 13, 2007.

**IT IS SO ORDERED.**

**ENTER:**

s/ H. Bruce Guyton  
United States Magistrate Judge

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<sup>1</sup>Any failure to obey this order may subject the respondent to the contempt powers of this Court. See 26 U.S.C. § 7604(b); *United States v. Rylander*, 460 U.S. 752 (1983), *reh.den.* 472 U.S. 112 (1983); *United States v. Riewe*, 676 F.2d. 418, 421 (10 th Cir. 1982) (“If the taxpayer still refuses to comply, contempt proceedings with the possibility of imprisonment conditioned upon [compliance] are warranted.”)